

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 5, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Thomas Pham  
919 S 36th Pl  
Renton, WA 98055  
Email: [thuandp@hotmail.com](mailto:thuandp@hotmail.com)

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Thomas Pham

Parcel Number(s): 22218-34-00140

Assessment Year: 2017 Petition Number: 266.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

### Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>372,180</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>308,410</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>680,590</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>372,180</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>308,410</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>680,590</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Thomas Pham, was not present at the hearing. IdaMae Jensen was in attendance representing the Assessor.

The Board reviewed all the information submitted by the Appellant and the Assessor.

The Appellant submitted a fee appraisal. The fee appraisal set a value of \$590,000. It was noted, however, that the appraisal did not include any adjustments for the salt water front footage.

The fee appraisal also included one comparable (comparable sale #4) that fronted on fresh water as opposed to salt water. The Board discounted this comparable sale.


The Assessor testified that staff reviewed the subject property three times in 2017 on behalf of the previous owner, and at that time made adjustments to the value due to the stream that often floods the property, as well as for the condition of the home. As of January 1, 2017, the Assessor adjusted the value to \$680,590 with \$372,180 for the land and \$308,410 for the improvements.

The Assessor provided four comparable sales, one of which (comparable sale #4), was discounted by the Board due to high gross and net adjustments. The three remaining comparable sales showed a range of \$632,978 to \$706,697, which bracketed the value of the subject property at \$680,590.

Therefore, the Board sustains the total value at \$680,590 for the subject property.

Petition No. 266.2018

Parcel No. 22218-34-00140

Dated this 2<sup>nd</sup> day of October, 2018  
Deborah Reis, Chairperson's Signature  
Clerk's Signature**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

**Distribution:** • Assessor • Petitioner • BOE File

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Karl & Steven Myers  
4804 Sound Avenue  
Everett, WA 98203  
Email: karlmyers@comcast.net

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Karl & Steven Myers

Parcel Number(s): 42214-14-00100

Assessment Year: 2017 Petition Number: 267.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

## Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>34,180</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>34,180</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>34,180</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>34,180</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Karl Myers, was present at the hearing. Steven Myers and Helen Myers were also present in support of the Appellant. The Assessor's representative IdaMae Jensen was present at the hearing.

The Appellant provided three comparable sales which were multiple parcel sales, which the Board could not take into consideration. One additional sale which was substantially larger in size than the subject property which the Board also discounted.

The Assessor provided seven comparable sales with a per acre value ranging from \$12,000 per acre to \$175,000 per acre. The Assessor valued the subject property at \$31,073 per acre. The subject property fell within the dollars per acre range for all the comparable sales. Additionally, the trend line analysis indicates that the property is valued in line with other buildable properties within its neighborhood. While the neighboring property did sell for less than the subject's assessed value, it is a documented non-buildable property due to the inability to percolate and limitations on septic use.

The Board did not find that the Appellant provided clear, cogent and convincing evidence to overrule the assessed value.

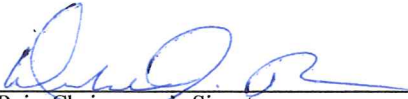
Therefore, the Board sets the value of the subject property at \$34,180.



Petition No. 267.2018

Parcel No. 42214-14-00100

Dated this 2<sup>nd</sup> day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Karl & Steven Myers

Parcel Number(s): 42212-51-10301

Assessment Year: 2017 Petition Number: 268.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

## Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>51,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>51,100</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,880</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>40,880</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Karl Myers, was present at the hearing. Steven Myers and Helen Myers were also present in support of the Appellant. The Assessor's representative IdaMae Jensen was present at the hearing.

The Appellant provided three comparable sales which were multiple parcel sales, which the Board could not take into consideration. The Board discounted an additional sale which was substantially larger in size than the subject property.

The Assessor provided seven comparable sales with a per acre value ranging from \$12,000 per acre to \$175,000 per acre. The Assessor valued the subject property at \$14,394 per acre. The subject property fell within the dollars per acre range for all the comparable sales.

In reviewing the materials provided by the Appellant, the Board noted very limited access to the property and therefore assigned a 20% (\$10,220) decrement to the assessed value of the property.

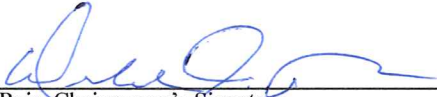
Therefore, the Board overrules the original assessed value of \$51,100 and sets the value of the subject property at \$40,880.



Petition No. 268.2018

Parcel No. 42212-51-10301

Dated this 2<sup>nd</sup> day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Karl & Steven Myers

Parcel Number(s): 42212-51-10401

Assessment Year: 2017 Petition Number: 269.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

### Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>48,445</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>48,445</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>38,756</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>38,756</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Karl Myers, was present at the hearing. Steven Myers and Helen Myers were also present in support of the Appellant. The Assessor's representative IdaMae Jensen was present at the hearing.

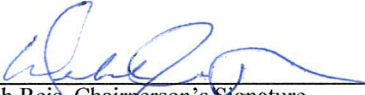
The Appellant provided three comparable sales, which were multiple parcel sales, which the Board could not take into consideration. The Board discounted an additional sale, which was substantially larger in size than the subject property.

The Assessor provided seven comparable sales with a per acre value ranging from \$12,000 per acre to \$175,000 per acre. The Assessor valued the subject property at \$16,041 per acre. The subject property fell within the dollars per acre range for all the comparable sales.

In reviewing the materials provided by the Appellant, the Board noted very limited access to the property and therefore assigned a 20% (\$9,689) decrement to the assessed value of the property.

Therefore, the Board overrules the original assessed value of \$48,445 and sets the value of the subject property at \$38,756.

Dated this 2<sup>nd</sup> day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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